

**COMMUNITY SERVICES BLOCK GRANT
(CSBG)
Field Review Instrument**

Agency Name: _____	CSD Specialist: _____
Address: _____	Title: _____
Telephone: _____	
Board Chairperson: _____	Date of Notice: _____
Executive Director: _____	Date of Visit: _____

This instrument is to be used by the CSD specialists to review activities and records pertaining to the eligible entities that are sub-grantees or contractors of the funds provided through the Community Services Division of ADECA. This document is to be completed on each sub-grantee annually. Questions requiring a lengthy explanation should be addressed on plain bond paper at the end of Section IX referencing the Section No. and Question No.

Section I: Eligibility						
			YES	NO	N/A	Notes/References
In accordance with the CSBG Reauthorization of 1998, Sec. 673 (1), Sec. 676B of the State Plan is the subgrantee an eligible entity? If NO, Explain why.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are the following documents on file and readily available?						
A.	Articles of Incorporation					
1.	Do the Articles of Incorporation contain the official address (Code of Alabama 10A-1-5.32) and purpose (Code of Alabama 10A-3-1.04) of the non-profit organization? If no, explain.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
2.	Have the Articles of Incorporation and changes been filed with the Secretary of State (Code of Alabama 10A-3-4.04) or the County Probate Judge?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
B.	By-Laws on File (Alabama CSBG Community Action Agencies Policy Letter Number 2 (Revision 3))					
1.	When were the By-laws last revised?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
2.	Do the By-Laws contain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
a.	Size and composition of the board?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
b.	Is the board composition defined in the By-laws in accordance with Sec. 676B of the CSBG Reauthorization of 1998?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

	c.	Does it comply with the Alabama Code Section 11-96-1 through 6? Are Public Sector members appointed by the CEO of the jurisdiction each represents? Is there supporting documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	d.	Do the By-Laws describe who representatives of the poor will be selected by? Is there supporting documentation for each member?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	e.	Do they describe who representatives of the private sector will be selected by? Is there supporting documentation? (Alabama CSBG Community Action Agencies Policy Letter Number 2 (Revision 3) requires each representative be empowered to speak and act on behalf of the organization which he/she represents regarding the business of the board)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	f.	Do the By-Laws define types of committees? (Alabama CSBG Community Action Agencies Policy Letter Number 2 (Revision 3))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	g.	Have the selection procedures for the Board membership been reviewed by each County Commission within the service area? (Code of Alabama 11-96-3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	h.	Do the By-Laws define the following: (Alabama CSBG Community Action Agencies Policy Letter Number 2 (Revision 3) unless otherwise cited)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	I.	Schedules of routine and annual meetings? Notices to both the members and the public?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	II.	Removal of members?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	III.	Board vacancies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IV.	Are there alternates? If so, they need to be eliminated.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	V.	Quorums? (more than 50% of the Board membership regardless of vacancies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	VI.	Control of minutes of the Board?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	VII.	Compensation of board members for expenses to attend meetings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VIII.	Residence requirements of board members?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
IX.	Conflict of interest?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
X.	Dissolution of the Board? (Alabama Nonprofit Act 10A-3-7.01 thru 7.18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	XI.	Term limits? If not, then term limits are for one year as stated in the Alabama Nonprofit Act.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

3.	Has a copy of the By-Laws been given to each board member? (Best Practice)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Do the By-Laws overall describe the decision making process and distribution of authority within the organization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
C.	Board Membership- (Review Board Roster)				
1.	What is the agency board size? (can be no less than 15 and no greater than 51) (Alabama CSBG Community Action Agencies Policy Letter Number 2 (Revision 3))				
	Define the composition of the Board.				
	I. _____ Total Members				
	II. _____ Elected Official(s)				
	III. _____ Representation of the poor				
	IV. _____ Private sector				
	V. _____ # Vacancies (How long?) (Refer to by-laws for compliance)				
2.	Does the composition of the board fairly represent the service area of the subgrantee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Is emphasis placed on selection of representatives of the poor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
D.	Board Minutes/Meetings				
1.	Does the board meet in accordance with its By-Laws? (Agencies by-laws, must be at least 4 times per year with a quorum (Alabama CSBG Community Action Agencies Policy Letter Number 2 (Revision 3))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2.	Are board members aware of the board's responsibility? (CSBG Act, Section 676B)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Are board attendance rosters part of the minutes? (Alabama CSBG Community Action Agencies Policy Letter Number 2 (Revision 3))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Do board minutes identify Motions and seconds of the Motions? (Alabama CSBG Community Action Agencies Policy Letter Number 2 (Revision 3))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	If motions are not unanimous is there a record of each members vote? (Alabama CSBG Community Action Agencies Policy Letter Number 2 (Revision 3))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Are records of the minutes signed by the secretary and the chairperson? (Rules followed or Best Practice)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Is there a quorum problem?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Does the agency maintain a permanent record of the current/past board minutes? (Alabama Nonprofit Act)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9.	Is the agenda for the next board meeting and the minutes of the previous meeting mailed to each member prior to such meetings as stated by the By-Laws; or in a timely manner to ensure board members access prior to the next scheduled meeting? (Best Practice)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	10.	Are routine board meetings announced in accordance with agency policy and open to the general public? (Open Meetings Act)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	11.	Have the same criteria been applied to all committee meetings with respect to quorums, notices, votes etc.? (Open Meetings Act)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	12.	Is all Board information current in FACSPRO? (This includes By-Laws, roster, board and committee meetings).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section II: BOARD/AGENCY ADMINISTRATION						
			YES	NO	N/A	Notes/References
A.	Planning					
	1.	Does the board have an active planning committee? (Best Practice – CSBG Act states Board is responsible for planning)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	2.	Provide date of last Needs Assessment by the subgrantee. (CSBG Act Section 676, 11) DATE _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	3.	Is the needs assessment perpetual or conducted at least every 2 years to ensure that the agency is focusing on the most acute problems within the community and/or service area? (CSBG Act Section 676, 11)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	4.	Does the agency have a program/project developer? (Best Practice)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	5.	Are needs within the service area prioritized? (Best Practice) Describe	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	6.	Does the agency have a long-range plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	7.	Does the agency utilize “the maximum feasible participation of the poor” concept in its planning process and Board Committee appointments? (CSBG Act, Section 672)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B.	Public Relations					
	1.	Do board members advocate for the agency’s goals and objectives? (CSBG Act, Section 676B (a)(1)) What programs or donations have resulted from the advocacy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	2.	Do the Executive Director and the board members coordinate activities and advocate to churches, other non-profit organizations, commissions, public organizations, unions, and private organizations on behalf of the agency’s goals and objectives? (CSBG Act, Section 676, (b)(9))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section III: PROGRAM ADMINISTRATION						
			YES	NO	N/A	NOTES/REFERENCES
A.	Program Activity					

1.	Does the agency provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem? (CSBG Act, Section 676) Can this be verified through the budget, client documentation or information distributed at the service centers? Record verification documentation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	If not all, which of the activities below does the agency provide to assist low-income participants including homeless individuals and families, migrants, and the elderly poor? (CSBG Act, Section 676) Review the IS report as a guide. Please Describe	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a.	To secure and retain meaningful employment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b.	To attain an adequate education	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c.	To make better use of available income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d.	To obtain and maintain adequate environment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e.	To obtain emergency assistance through loans or grants to meet immediate, urgent individual and family needs, including the need for health services, nutritious food, housing, and employment related assistance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f.	To remove obstacles and solve problems which block the achievement of self sufficiency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
g.	To achieve greater participation in the affairs of the community	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
h.	To make more effective use of other programs related to the purpose of the CSBG Act.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Does the subgrantee provide on an emergency basis for the provision of such supplies and services, nutrition's foodstuffs, and related services, as may be necessary to counteract conditions? (CSBG Act, Section 676) How is this service funded? Is it solely through referrals?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Does the subgrantee encourage the use of other entities in the private sector of the community in efforts to ameliorate poverty in the community? (CSBG Act, Section 676) How?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a.	Identify local services received and volunteer resources in term of hours per week. (required on IS report)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		YES	NO	N/A	NOTES/REFERENCES
5.	Is the subgrantee aware that they are prohibited from providing voters or prospective voters with transportation to voting polls or provide similar assistance in connection with an election or any voter registration activity? (CSBG Act Section 678F (b)(2)(B))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Does the service delivery system employed by the subgrantee target the needs of low-income individuals and families in the <u>service area</u> ? (CSBG Act Section 676) Explain.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Does the subgrantee utilize funding to develop linkages to fill identified gaps in services through information referrals, case management, and follow up on these activities? (CSBG Act Section 676) Explain.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Does the subgrantee effectively utilize funding to coordinate activities with other public and private resources? (CSBG Act Section 676) How?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9.	Does the board evaluate the agency programs through self-evaluation? (CSBG Act Section 676B) What were the results or recommendations of the most recent review?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		YES	NO	N/A	NOTES/REFERENCES
	10. Define the agency outreach capability. This includes public relations, service centers, calls on the home bound, etc. Give specific examples.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	11. Are services accessible to all low-income citizens including the disabled and/or handicapped in compliance with the American Disabilities Act? (45 CFR Part 84) (Visit outreach site). Location of site visited _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	12. Does the subgrantee have a non-discrimination policy relating to clients? (45 CFR Part 80)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	13. Are non-discrimination policies followed in providing services to the low income individual or family? To verify, review services provided against applicants.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	14. Does the subgrantee maintain a priority list of long range problems and address these priorities within funding limitations of the agency? (CSBG Act, Section 676)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	15. Are the remaining non-funded problems presented to the board in order that they may determine ways and means of providing revenue and resources in an effort to address these conditions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	16. Does the agency have a policy in place for referrals for child support? (CSBG Act, Section 678(g))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	17. Does the agency have a policy in place for referrals to local Career Centers for employment and training opportunities? (CSBG Act, Section 676)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B. FACSPRO					
	1. Are all Customers served with CSBG funds at or below 125% of poverty level? Verify by running FACSPRO report and checking files of customers on report.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	2. Are all programs set up in the FACSPRO system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	3. Are clients correctly entered in the FACSPRO system and enrolled into program(s)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

4.	Was income recorded accurately? Compare files with FACSPRO information. View income history to determine if there have been changes since services were rendered. Pull reasonable sample.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Is household size recorded accurately? <i>Pull reasonable sample.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Are Action Plans completed in FADSPRO? Under each action plan there must be at least one intervention that is completed. This includes the Actual Completion Date and Employee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section IV: PERSONNEL					
		YES	NO	N/A	Notes/References
1.	Does the agency have a functional organizational chart? (Best Practice)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	Do program/project supervisors and staff know to whom they are responsible?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Does each employee's personnel file contain a written job description? (DOL website http://www.dol.gov/compliance/guide/discrim.htm#who)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	For employee hired after 1988, does the agency maintain the appropriate immigration certification (I9) and/or statement of checks for Social Security?(Immigration Reform and Control Act of 1986)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Are copies of the Policy/Procedures Manual issued or made available to all employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Is the Policy/Procedures Manual available to the board members?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Does the manual address time and attendance reports? Does it stipulate who should sign the reports?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Does the Policy and Procedures manual contain grievance procedures and address non-discrimination assurances for the staff? (CFR 45 Part 2540.230)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9.	Does the subgrantee have a designated equal opportunity officer, if not who is responsible for EO issues? (US Equal Employment Opportunity Commission)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10.	Does the subgrantee have a NO SMOKING policy established in accordance with Public Law 103-227 Part C?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11.	Do the policies and procedures address wage scales?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

12.	Do they address travel? Do they indicate approval requirements as well as allowances and processes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13.	Are the personnel policies and procedures consistent with the fiscal policies with respect to time and attendance reports and travel policies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14.	Do the policies address leave procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15.	Does the agency adhere to its policies and procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section V: PROPERTY					
		YES	NO	N/A	Notes/References
1.	Does the agency have on file an ADECA Recipient Property Management Manual?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	Has any equipment been purchased with any CSBG funds from program year being monitored? Have PMU1 forms been sent to CSBG unit? <i>Check expenditure back-up form from last invoice submitted.</i>				
3.	Do the property records accurately reflect the equipment on hand? All equipment valued at \$500.00 or more must be included in the inventory if purchased with funds from ADECA. (\$5,000 or more will be on report from Accounting, \$500 and below on file in our department) (ADECA Recipient Property Management Manual) Compare agency's listings to those from ADECA for that agency.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	How frequently does the agency inventory equipment? Must be annually as a minimum.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Does the agency have a designated property officer? Name _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Does the agency purchase, maintain, and dispose of non-consumable property purchased with Federal-State funds in accordance with ADECA policy? (ADECA Recipient Property Management Manual)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section VI: FISCAL RESPONSIBILITY					
		YES	NO	N/A	Notes/References
1.	Does the agency have a current fidelity bond that provides adequate coverage as required by OMB Circular A-110 Subpart C § 21 d (determined by the amount of the smallest grant administered by ADECA awarded to the agency)? What is the amount? _____ What percentage of funding is the current bond amount? _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2.	Is the number of employees in the accounting section adequate? Review Documentation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Is there a separation of duties/responsibilities within the accounting section? (GAAP)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	When were the agency's records last audited?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a.	Were there findings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b.	Were there repeat findings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c.	Were the findings resolved?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		YES	NO	N/A	NOTES/REFERENCES
5.	Does the Agency have written procurement procedures as required by (OMB Circular A-110)? Compare the criteria with selected bid documents and an RFP.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Does the agency pre-certify funds available on purchase orders? How?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Does the agency comply with the requirements of the State Bid Law on purchases of \$15,000 and greater? Are quotes obtained so that the agency has complied with the federal regulations as well with to the maximum extent practical, open and free competition was achieved?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Are quotes obtained so that the agency has complied with the federal regulations as well as with to the maximum extent practical, open and free competition was achieved? (OMB Circular A-110)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9.	Does the agency prepare a Request for proposals (RFP) for professional services, i.e., auditor? Was supporting documentation provided to substantiate the selection made? Notations should be made specific to the RFP that was reviewed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10.	Is the selected contractor on either the State or Federal debarment or suspension list as required by OMB Circular A-110, Subpart C - §13? Can this be verified by a print out from the federal website for federal and by a documented conversation with ADECA legal staff for state? (Agency should have evidence that all contractors, vendors, employees, should be verified on epls.gov)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

11.	Has the agency complied with the requirements of Section 678 (F) of the CSBG Act which prohibits use of CSBG Funds for the purchase or improvement of land, or the purchase, construction, or permanent improvement (other than low-cost residential weatherization, or other energy-related home repairs) of any building or other facility except as provided for in Section 678F (a)(1) of the CSBG Act?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
-----	---	--------------------------	--------------------------	--------------------------	--

Section VII OMB Circular A – 122.

Standards for Grantee Financial Management System:

		YES	NO	N/A	Notes/References
A.	Does the grantee's financial management system provide for:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1.	Records to identify the source and application of funds as required by OMB Circular A-110, Subpart C §21 b2:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a.	Is there a cash receipts journal? Pull selected items to determine if they were properly posted. Are cash transactions posted in the correct amounts? Were they all CSBG? Were there any refunds? If so, Why? If a refund is for a duplicate payment this is an indication that internal controls have failed and further work in this area is warranted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		YES	NO	N/A	NOTES/REFERENCES
b.	Is there a cash disbursement journal? Select several items, a representative sample for agency size for testing. Does each transaction have proper approval? Was the correct purchase order process followed? Was each one paid in a timely manner?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c.	Is there a general ledger?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d.	Are audit trails provided that permit tracing of any transaction back to the original source document and forward to summary records? Track each of the transactions in your sample.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e.	What is the total amount of CSBG funds drawn/deposited in the CSBG account? _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	2.	The effective control over and accountability for all funds, property and assets as required by OMB Circular A-110 Subpart C § 21 b3:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	a.	Are there dual signatures on checks? If so, one signature should always be that of a designated Board member. One of the two may be a designated staff person.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b.	Are signature stamps used? If yes, does one person have access to both signatures? Strongly discourage the use of signature stamps.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c.	Are signature stamps locked up securely?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	d.	Are checks numbered consecutively? Are missing checks accounted for? Missing checks can be determined by scanning through bank statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	e.	Are blank checks unsigned? Ask to see and scan through to verify.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	f.	Are unused checks kept in a secure area? Verify location.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	g.	Are voided checks defaced? Verify spoiled checks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	3.	Are expenditure reports sent to ADECA on a timely basis? Due by 10 th of month.				
	4.	A comparison of budget to actual grant expenditures:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	a.	Does the Director receive a monthly report comparing budgeted costs with actual costs as required by OMB Circular A-110 Subpart C §21 b4? Ask for a copy of the report for the previous month and do the comparison.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			YES	NO	N/A	NOTES/REFERENCES
	5.	Does the grantee report indirect costs? If yes, what is that rate? Obtain a copy of the indirect rate approval from HHS. (OMB Circular A-122) If the agency does not have a rate, ask for the cost allocation plan. Verify that they are charging and allocating cost in accordance with the plan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	6.	Proper supporting documentation of accounting records as required by OMB Circular A-122 Attachment A A2.g:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	a.	Is there prior approval of invoices before payment, as evidenced by initial on invoice? Verify by pulling a representative sample.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b.	Are invoices coded with grant name and number?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	c.	Do invoices include a description of the service being performed or the goods purchased, identification of the vendor, the unit price where appropriate, and the total cost to be charged to the CSBG program? All this information should be included. If the cost is allocated it should be in accordance with the plan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	d.	Does the system require that personnel costs charged to a grant be based on written authorization maintained in individual personnel files? For example, a job description should be detailed enough that it is clear which program or source of funds should support that person's time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	e.	Are personnel charges supported by time and attendance records? Records must be based on an after the fact determination of actual hours spent on specific tasks as required by OMB Circular A-122 Attachment B 8 m2(a). Check Samples.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	f.	Are contracts in writing? Pull a representative sample and review and note whether or not the agency is aware that all contracts must be in writing.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	g.	Travel costs should be scrutinized more than other costs. Are travel costs, if charged to CSBG funds based on:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		1. Written travel policies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		2. Documentation showing the time, purpose, mode and points of travel, and the expense? Pull samples and verify that there was prior approval, that costs were in accordance with policies and procedures and that the procedures were in compliance with federal requirements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	7.	Accurate, current, and complete disclosure regarding each federal grant as required by OMB Circular A-110 Subpart C § 21 b1:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	a.	Expenses charged to period in which it was incurred?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b.	Are bank accounts reconciled monthly? By whom? Scan for missing checks. Check that expenditures tested cleared for the amount of check written	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		Is there security for backing up financial documents? Are records backed up at least weekly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 Interest Income						

A.	Was any interest earned on CSBG funds or program income pending disposition of the income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B.	What is the total amount of interest earned on CSBG funds and program incomes cumulatively (If this amount is over \$250, it has to be returned to the state as required by OMB Circular A-110 Subpart C § 22 L.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. <u>Retention and Custodial Requirements for Records:</u>					
A.	Is grantee aware that all pertinent records must be retained at least five years after closeout or the resolution of all audit findings as required by OMB Circular A-110 Subpart C §53 b ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B.	If audit findings are not resolved in five years, records must be retained for longer period. Retention period starts when final expenditure report has been submitted, or for non-expandable property, from the date of final disposition.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section VIII: WORKPLAN/BUDGET					
		YES	NO	N/A	Notes/References
1.	Does the subgrantee administer its programs as indicated in the work plan? (CSBG Act) Are all programs adequately funded in the budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	Do program supervisors have a copy of the work plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Has the subgrantee accomplished its stated goals for the quarter? How was this determined?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Does the budget reconcile to the work plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section IX: DATA COLLECTION					
		YES	NO	N/A	Notes/References
1.	Is the agency using the FACSPRO software to record client services and demographics?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section X: GENERAL FUNDS					
		YES	NO	N/A	Notes/References
1.	In the use of State General Funds, does the agency have written standards or guidelines to assure funds are used to satisfy client needs? Obtain a copy of the guidelines. Were they approved by the Board?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Section XI: ROMA						
			YES	NO	N/A	Notes/References
1.	Has the agency implemented ROMA? (CSBG Act Section 676)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	Is data current?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Have quarterly ROMA reports been timely and complete?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Are there any areas on ROMA reports where there is a 20% increase or decrease variance between Projected to Achieve and Achieve Performance numbers? If so, please provide a narrative that shares what aspects contributed to the difference between what was projected and actually achieved.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	